

**CHAPTER 1053**  
**ADJUSTED GROSS ESTATE DEFINED**  
*H.F. 2349*

**AN ACT** relating to the definition of adjusted gross estate.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Chapter 633, Code 1981, is amended by adding the following new section in division VI, part 1:

**NEW SECTION. ADJUSTED GROSS ESTATE.** Unless otherwise defined, "adjusted gross estate" in a will means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code of 1954 as amended to and including January 1, 1982.

Sec. 2. Chapter 682, Code 1981, is amended by adding the following new section:

**NEW SECTION. ADJUSTED GROSS ESTATE DEFINED.** Unless otherwise defined, "adjusted gross estate" in an express trust not being administered in the probate court means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code of 1954 as amended to and including January 1, 1982.

Approved March 26, 1982

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**CHAPTER 1054**  
**RECORDING OF REAL PROPERTY CONVEYANCES**  
*S.F. 397*

**AN ACT** relating to the recording of real property conveyance pursuant to probate or marriage dissolution decrees.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 598.21, Code 1981, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** If the court orders a transfer of title to real property, the clerk of court shall issue a certificate under chapter 558 relative to each parcel of real estate affected by the order and immediately deliver the certificate for recording to the county recorder and the county auditor of the county in which the real estate is located. Any